

**Amendment to the Abstract:**

Delete the Abstract. A new Abstract is as follows:

An audio decoding device is provided for decoding  $N_A$  (where  $N_A > 1$ ) channels of audio signals by a sub-band synthesis operation using sub-band synthesis filter data and sub-band signal data. The decoding device includes a first memory section for storing  $M_A$  (where  $M_A < N_A$ ) channels of the sub-band synthesis filter data and the sub-band signal data, a second memory section for storing at least some of  $N_A$  channels, an operation section for receiving encoded audio data and decoding the encoded audio data into sub-band signal data, and a data transfer section for, switching, by  $M_A$  channels, the sub-band synthesis filter data and the sub-band signal data in the first memory section and the second memory section.